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SERIES I No. 6

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

Note:— There are two Extraordinary issues to the Official Gazette, Series I No. 5 dated 2-5-91 namely: No. 1 dated 2-5-91 from pgs. 71 to 74 and No. 2 dated 6-5-91 from pages 75 to 76 regarding Notifications from Law (Establishment) Dept. (Office of the Chief Electoral Officer).

### GOVERNMENT OF GOA

Law (Legal and Legislative Affairs) Department

#### Notification

10-6-90/LA

The National Commission for Women Act, 1990 (Central Act 20 of 1990) which was passed by Parliament and assented to by the President of India on 30-8-1990 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 31-8-1990, is hereby published for the general information of the public.

P. V. Kadnekar, Under Secretary (Drafting).  
Panaji, 31st December, 1990.

The National Commission for Women Act, 1990

#### AN ACT

*to constitute a National Commission for Women and to provide for matters connected therewith or incidental thereto.*

Be it enacted by Parliament in the Forty-first Year of the Republic of India as follows :—

#### CHAPTER I

##### Preliminary

1. *Short title, extent and commencement.*— (1) This Act may be called the National Commission for Women Act, 1990.

(2) It extends to the whole of India except the State of Jammu and Kashmir.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. *Definitions.*— In this Act, unless the context otherwise requires, —

(a) "Commission" means the National Commission for Women constituted under section 3;

(b) "Member" means a Member of the Commission and includes the Member-Secretary;

(c) "prescribed" means prescribed by rules made under this Act.

#### CHAPTER II

##### The National Commission for Women

3. *Constitution of the National Commission for Women.*— (1) The Central Government shall constitute a body to be known as the National Commission for Women to exercise the powers conferred on, and to perform the functions assigned to, it under this Act.

(2) The Commission shall consist of —

(a) a Chairperson, committed to the cause of women, to be nominated by the Central Government;

(b) five Members to be nominated by the Central Government from amongst persons of ability, integrity and standing who have had experience in law or legislation, trade unionism, management of an industry or organisation committed to increasing the employment potential of women, women's voluntary organisations (including women activists), administration, economic development, health education or social welfare:

Provided that at least one Member each shall be from amongst persons belonging to the Scheduled Castes and Scheduled Tribes respectively;

(c) one Member-Secretary to be nominated by the Central Government, who shall be —

(i) an expert in the field of management, organisation structure or sociological movement, or

(ii) an officer who is a member of a civil service of the Union or of an all-India service or holds a civil post under the Union with appropriate experience.

4. *Term of office and conditions of service of Chairperson and Members.*— (1) The Chairperson and every Member shall hold office for such period, not exceeding three years, as may be specified by the Central Government in this behalf.

(2) The Chairperson or a Member (other than the Member-Secretary who is a member of a civil service of the Union or of an all-India service or holds a civil post under the Union) may, by writing and addressed to the Central Government, resign from the office of Chairperson or, as the case may be, of the Member at any time.

(3) The Central Government shall remove a person from the office of Chairperson or a Member referred to in sub-section (2) if that person —

- (a) becomes an undischarged insolvent;
- (b) gets convicted and sentenced to imprisonment for an offence which in the opinion of the Central Government involves moral turpitude;
- (c) becomes of unsound mind and stands so declared by a competent court;
- (d) refuses to act or becomes incapable of acting;
- (e) is, without obtaining leave of absence from the Commission, absent from three consecutive meetings of the Commission; or

(f) in the opinion of the Central Government has so abused the position of Chairperson or Member as to render that person's continuance in office detrimental to the public interest :

Provided that no person shall be removed under this clause until that person has been given a reasonable opportunity of being heard in the matter.

(4) A vacancy caused under sub-section (2) or otherwise shall be filled by fresh nomination.

(5) The salaries and allowances payable to, and the other terms and conditions of service of, the Chairperson and Members shall be such as may be prescribed.

5. *Officers and other employees of the Commission.* — (1) The Central Government shall provide the Commission with such officers and employees as may be necessary for the efficient performance of the functions of the Commission under this Act.

(2) The salaries and allowances payable to, and the other terms and conditions of service of the officers and other employees appointed for the purpose of the Commission shall be such as may be prescribed.

6. *Salaries and allowances to be paid out of grants.* — The salaries and allowances payable to the Chairperson and Members and the administrative expenses, including salaries, allowances and pensions payable to the officers and other employees referred to in section 5, shall be paid out of the grants referred to in sub-section (1) of section 11.

7. *Vacancies, etc., not to invalidate proceedings of the Commission.* — No act or proceeding of the Commission shall be questioned or shall be invalid on the ground merely of the existence of any vacancy or defect in the constitution of the Commission.

8. *Committees of the Commission.* — (1) The Commission may appoint such committees as may be necessary for dealing with such special issues as may be taken up by the Commission from time to time.

(2) The Commission shall have the power to co-opt as members of any committee appointed under sub-section (1) such number of persons, who are not Members of the Commission, as it may think fit and the persons so co-opted shall have the right to attend the meetings of the committee and take part in its proceedings but shall not have the right to vote.

(3) The persons so co-opted shall be entitled to receive such allowances for attending the meetings of the committee as may be prescribed.

9. *Procedure to be regulated by the Commission.* — (1) The Commission or a committee thereof shall meet as and when necessary and shall meet at such time and place as the Chairperson may think fit.

(2) The Commission shall regulate its own procedure and the procedure of the committees thereof.

(3) All orders and decisions of the Commission shall be authenticated by the Member-Secretary or any other officer of the Commission duly authorised by the Member-Secretary in this behalf.

### CHAPTER III

#### Functions of the Commission

10. *Functions of the Commission.* — (1) The Commission shall perform all or any of the following functions, namely :—

(a) investigate and examine all matters relating to the safeguards provided for women under the Constitution and other laws;

(b) present to the Central Government, annually and at such other times as the Commission may deem fit, reports upon the working of those safeguards;

(c) make in such reports recommendations for the effective implementation of those safeguards for improving the conditions of women by the Union or any State;

(d) review, from time to time, the existing provisions of the Constitution and other laws affecting women and recommend amendments thereto so as to suggest remedial legislative measures to meet any lacunae, inadequacies or shortcomings in such legislations;

(e) take up the cases of violation of the provisions of the Constitution and of other laws relating to women with the appropriate authorities;

(f) look into complaints and take *suo moto* notice of matters relating to —

(i) deprivation of women's rights;

(ii) non-implementation of laws enacted to provide protection to women and also to achieve the objective of equality and development;

(iii) non-compliance of policy decisions, guidelines or instructions aimed at mitigating hardships and ensuring welfare and providing relief to women,

and take up the issues arising out of such matters with appropriate authorities;

(g) call for special studies or investigations into specific problems or situations arising out of discrimination and atrocities against women and identify the constraints so as to recommend strategies for their removal;

(h) undertake promotional and educational research so as to suggest ways of ensuring due representation of women in all spheres and identify factors responsible for impeding their advancement, such as, lack of access to housing and basic ser-

vices, inadequate support services and technologies for reducing drudgery and occupational health hazards and for increasing their productivity;

(i) participate and advise on the planning process of socio-economic development of women;

(j) evaluate the progress of the development of women under the Union and any State;

(k) inspect or cause to be inspected a jail, remand home, women's institution or other place of custody where women are kept as prisoners or otherwise, and take up with the concerned authorities for remedial action, if found necessary;

(l) fund litigation involving issues affecting a large body of women;

(m) make periodical reports to the Government on any matter pertaining to women and in particular various difficulties under which women toil;

(n) any other matter which may be referred to it by the Central Government.

(2) The Central Government shall cause all the reports referred to in clause (b) of sub-section (1) to be laid before each House of Parliament along with a memorandum explaining the action taken or proposed to be taken on the recommendations relating to the Union and the reasons for the non-acceptance, if any, of any of such recommendations.

(3) Where any such report or any part thereof relates to any matter with which any State Government is concerned, the Commission shall forward a copy of such report or part to such State Government who shall cause it to be laid before the Legislature of the State along with a memorandum explaining the action taken or proposed to be taken on the recommendations relating to the State and the reasons for the non-acceptance, if any, of any of such recommendations.

(4) The Commission shall, while investigating any matter referred to in clause (a) or sub-clause (i) of clause (f) of sub-section (1) have all the powers of a civil court trying a suit and, in particular, in respect of the following matters, namely :—

(a) summoning and enforcing the attendance of any person from any part of India and examining him on oath;

(b) requiring the discovery and production of any document;

(c) receiving evidence on affidavits;

(d) requisitioning any public record or copy thereof from any court or office;

(e) issuing commissions for the examination of witnesses and documents; and

(f) any other matter which may be prescribed.

#### CHAPTER IV

##### Finance, Accounts and Audit

11. *Grants by the Central Government.*—(1) The Central Government shall, after due appropriation made by Parliament by law in this behalf, pay to the Commission by way of grants such sums of money as the Central Government may think fit for being utilised for the purposes of this Act.

(2) The Commission may spend such sums as it thinks fit for performing the functions under this Act, and such sums shall be treated as expenditure payable out of the grants referred to in sub-section (1).

12. *Accounts and audit.*—(1) The Commission shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed by the Central Government in consultation with the Comptroller and Auditor-General of India.

(2) The accounts of the Commission shall be audited by the Comptroller and Auditor-General at such intervals as may be specified by him and any expenditure incurred in connection with such audit shall be payable by the Commission to the Comptroller and Auditor-General.

(3) The Comptroller and Auditor-General and any person appointed by him in connection with the audit of the accounts of the Commission under this Act shall have the same rights and privileges and the authority in connection with such audit as the Comptroller and Auditor-General generally has in connection with the audit of Government accounts and, in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the Commission.

(4) The accounts of the Commission, as certified by the Comptroller and Auditor-General or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annually to the Central Government by the Commission.

13. *Annual report.*—The Commission shall prepare, in such form and at such time, for each financial year, as may be prescribed, its annual report, giving a full account of its activities during the previous financial year and forward a copy thereof to the Central Government.

14. *Annual report and audit report to be laid before Parliament.*—The Central Government shall cause the annual report together with a memorandum of action taken on the recommendations contained therein, in so far as they relate to the Central Government, and the reasons for the non-acceptance, if any, of any of such recommendations and the audit report to be laid as soon as may be after the reports are received, before each House of Parliament.

#### CHAPTER V

##### Miscellaneous

15. *Chairperson, Members and staff of the Commission to be public servants.*—The Chairperson, the Members, officers and other employees of the Commission shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code. 45 of 1860.

16. *Central Government to consult Commission.*—The Central Government shall consult the Commission on all major policy matters affecting women.

17. *Power to make rules.*—(1) The Central Government may, by notification in the Official Gazette,

make rules for carrying out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) salaries and allowances payable to, and the other terms and conditions of service of, the Chairperson and Members under sub-section (5) of section 4 and of officers and other employees under sub-section (2) of section 5;

(b) allowances for attending the meetings of the committee by the co-opted persons under sub-section (3) of section 8;

(c) other matters under clause (f) of sub-section (4) of section 10;

(d) the form in which the annual statement of accounts shall be maintained under sub-section (1) of section 12;

(e) the form in, and the time at, which the annual report shall be prepared under section 13;

(f) any other matter which is required to be, or may be, prescribed.

(3) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

#### Notification

10-6-90/LA

The Taxation Laws (Amendment) Act, 1991 (Central Act 2 of 1991) which was passed by Parliament and assented to by the President of India on 15-1-1991 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 16-1-1991, is hereby published for the general information of the public.

P. V. Kadnekar, Under Secretary (Drafting).

Panaji, 10th April, 1991.

#### The Taxation Laws (Amendment) Act, 1991

AN  
ACT

further to amend the Finance Act, 1990 and the Income-tax Act, 1961.

Be it enacted by Parliament in the Forty-first Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Taxation Laws (Amendment) Act, 1991.

2. *Amendment of section 2.*—In section 2 of the Finance Act, 1990 (hereinafter referred to as the principal Act),—

(a) in sub-section (5),—

(i) for the words “eight per cent.”, wherever they occur, the words “twelve per cent.” shall be substituted;

(ii) the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 15th day of October, 1990, namely:—

‘Provided that in the case of a contractor, being a domestic company, the provisions of this sub-section shall have effect, as if for the words “eight per cent.”, the words “fifteen per cent.” had been substituted.’;

(b) in sub-section (6),—

(i) for the words “eight per cent.”, wherever they occur, the words “twelve per cent.” shall be substituted;

(ii) the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 15th day of October, 1990, namely:—

‘Provided that in the case of a buyer, being a domestic company, the provisions of this sub-section shall have effect, as if for the words “eight per cent.”, the words “fifteen per cent.” had been substituted.’;

(c) in sub-section (7), in the second proviso, for the words “eight per cent.”, the words “fifteen per cent.” shall be substituted and shall be deemed to have been substituted with effect from the 15th day of October, 1990;

(d) in sub-section (8), in the proviso, for the words “eight per cent.”, the words “twelve per cent.” shall be substituted.

3. *Amendment of First Schedule.*—In the First Schedule to the principal Act,—

(a) in Part II, under the heading “Surcharge on income-tax” and the entries relating thereto, as they existed immediately before their amendment by the Finance (Second Amendment) Ordinance, 1990, the following proviso shall be inserted, namely:—

Ord. 8 of  
1990.

“Provided that the income-tax deducted in accordance with the provisions of—

(i) sub-item (a) of item 1 of this Part shall be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax on and from the date the Taxation Laws (Amendment) Act, 1991 receives the assent of the President;

(ii) sub-item (a) of item 2 of this Part shall be increased by a surcharge calculated at the rate of fifteen per cent. of such income-tax with effect from the 15th day of October, 1990.”;

(b) in Part III, —

(i) in Paragraph A, —

(1) in Sub-Paragraph I, under the heading "*Surcharge on income-tax*", for the words "eight per cent.", the words "twelve per cent." shall be substituted;

(2) in Sub-Paragraph II, under the heading "*Surcharge on income-tax*", for the words "eight per cent.", the words "twelve per cent." shall be substituted;

(ii) in Paragraph B, under the heading "*Surcharge on income-tax*", for the words "eight per cent.", the words "twelve per cent." shall be substituted;

(iii) in Paragraph C, —

(1) in Sub-Paragraph I, under the heading "*Surcharge on income-tax*", for the words "eight per cent.", the words "twelve per cent." shall be substituted;

(2) in Sub-Paragraph II, under the heading "*Surcharge on income-tax*", for the words "eight per cent.", the words "twelve per cent." shall be substituted;

(iv) in Paragraph D, under the heading "*Surcharge on income-tax*", for the words "eight per cent.", the words "twelve per cent." shall be substituted;

(v) in Paragraph E, under the heading "*Surcharge on income-tax*", for the words "eight per cent.", the words "fifteen per cent." shall be substituted and shall be deemed to have been substituted with effect from the 15th day of October, 1990.

4. *Amendment of section 32.* — In section 32 of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act), in sub-section (1), in clause (ii), after the second proviso and before *Explanation 1*, the following proviso shall be inserted, namely: —

"Provided also that, in respect of the previous year relevant to the assessment year commencing on the 1st day of April, 1991, the deduction in relation to any block of assets under this clause shall, in the case of a company, be restricted to seventy-five per cent. of the amount calculated at the percentage, on the written down value of such assets, prescribed under this Act immediately before the commencement of the Taxation Laws (Amendment) Act, 1991."

5. *Amendment of section 234C.* — In section 234C of the Income-tax Act, in sub-section (1), after the first proviso and before the *Explanation*, the following proviso shall be inserted, namely: —

"Provided further that nothing contained in this sub-section shall apply to any shortfall in the payment of the tax due on the returned income where such shortfall is on account of —

(a) restricting the amount of deduction under the third proviso to clause (ii) of sub-section (1) of section 32;

(b) increase in the rate of surcharge under section 2 of the Finance Act, 1990, as amended by the Taxation Laws (Amendment) Act, 1991,

and the assessee has paid the amount of shortfall, —

(i) where it is a domestic company and —

(1) the case falls under clause (a), as part of the instalment of advance tax which is immediately due;

(2) the case falls under clause (b), on or before the 15th day of November, 1990 in respect of the instalment of advance tax due on the 15th day of September, 1990;

(ii) where it is not a domestic company and —

(1) the case falls under clause (a), as part of the instalment of advance tax which is immediately due;

(2) the case falls under clause (b), as part of the instalment of advance tax due on or before the 15th day of March, 1991."

6. *Payment of surcharge.* — Notwithstanding anything contained in the Income-tax Act, —

(a) the surcharge payable under section 2 of, and Part III of the First Schedule to, the principal Act, as amended by this Act, —

(i) in the case of an assessee being a domestic company, shall, in respect of the instalment of "advance tax" paid or payable on or before the 15th day of September, 1990, be payable on or before the 15th day of November, 1990;

(ii) in the case of an assessee not being a domestic company, shall, in respect of the instalment of "advance tax" paid or payable on or before the 15th day of September, 1990 and the 15th day of December, 1990, be payable on or before the 15th day of March, 1991;

(iii) in any case in which income-tax has to be calculated under the first proviso to sub-section 5 of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act, shall be payable only where such income-tax is so calculated or charged —

(1) in respect of a domestic company, after the 15th day of October, 1990;

(2) in respect of any other assessee, after the date on which this Act receives the assent of the President;

(b) in the case of surcharge deductible under section 2 of, and Part III of the First Schedule to, the principal Act, as amended by this Act, the person responsible for making the payment referred to in sub-section (1) or sub-section (2) or sub-section (2A) or sub-section (2B) of section 192 of the Income-tax Act shall, at the time of making such payment after the date on which this Act receives the assent of the President, adjust any deficiency arising out of any previous deduction resulting on account of the increase in the rate of surcharge.



7. *Repeal and saving.* — (1) The Finance (Second Amendment) Ordinance, 1990 is hereby repealed. Ord. 8 of 1990.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

#### Notification

10-6-90/LA

The Salary and Allowances of Leaders of Opposition in Parliament (Amendment) Act, 1991 (Central Act 7 of 1991) which was passed by Parliament and assented to by the President of India on 22-1-1991 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 23-1-1991, is hereby published for the general information of the public.

P. V. Kadnekar, Under Secretary (Drafting).

Panaji, 12th April, 1991.

#### The Salary and Allowances of Leaders of Opposition in Parliament (Amendment) Act, 1991

##### AN ACT

*further to amend the Salary and Allowances of Leaders of Opposition in Parliament Act, 1977.*

Be it enacted by Parliament in the Forty-first Year of the Republic of India as follows :—

1. *Short title and commencement.* — (1) This Act may be called the Salary and Allowances of Leaders of Opposition in Parliament (Amendment) Act, 1991.

(2) It shall be deemed to have come into force on the 1st day of October, 1990.

2. *Amendment of section 8.* — In section 8 of the Salary and Allowances of Leaders of Opposition in Parliament Act, 1977 (hereinafter referred to as the principal Act), in sub-section (2),—

(a) for the words “three hundred rupees” the words “three thousand rupees” shall be substituted;

(b) the following proviso shall be inserted at the end, namely:—

“Provided that where a Leader of the Opposition is provided with conveyance facility with a driver for the purposes of security or otherwise for any period, he shall not be entitled to the conveyance allowance for that period”.

3. *Insertion of new section 8A.* — After section 8 of the principal Act, the following section shall be inserted, namely :—

“8A. *Advance to Leader of Opposition for purchase of motor car.* — There may be paid to a Leader of the Opposition, by way of a repayable advance, such sum of money as may be prescribed by rules made in this behalf by the Central Government for the purchase of a motor car in order that he may be able to discharge conveniently and efficiently the duties of his office.”.

4. *Amendment of section 10.* — In section 10 of the principal Act, in sub-section (2), after clause (d), the following clause shall be inserted, namely :—

“(e) the advance payable to a Leader of the Opposition under section 8A.”.

#### Notification

10-6-90/LA

The Reserve Bank of India (Second Amendment) Act, 1991 (Central Act 9 of 1991) which was passed by Parliament and assented to by the President of India on 25-1-1991 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 25-1-1991, is hereby published for the general information of the public.

P. V. Kadnekar, Under Secretary (Drafting).

Panaji, 12th April, 1991.

#### The Reserve Bank of India (Second Amendment) Act, 1991

##### AN ACT

*further to amend the Reserve Bank of India Act, 1934.*

Be it enacted by Parliament in the Forty-first Year of the Republic of India as follows :—

1. *Short title.* — This Act may be called the Reserve Bank of India (Second Amendment) Act, 1991.

2. *Amendment of section 42 of Act 2 of 1934.* — In section 42 of the Reserve Bank of India Act, 1934,—

(a) in the proviso to sub-section (1), for the words “fifteen per cent.”, the words “twenty per cent.” shall be substituted;

(b) in sub-section (1A), for the words “fifteen per cent.”, the words “twenty per cent.” shall be substituted.